

## **Tribal Certificates of Exemption**

As stated in previous newsletters, the Tribal has moved to using Tribal Certificates of Exemption (TCEs) as of January 1, 2008. Resident Tribal Members (RTMs) are exempt from sales tax on certain enumerated items, such as vehicles, watercraft, snowmobiles and other off-road-vehicles (ORVs). Affixations to your primary residence are also tax exempt. This portion does NOT include furniture or appliances. Also, items purchased for tribal fishing under treaty rights are exempt as well.

The following is the process to receive a TCE:

The RTM must request the TCE by filling out a 'Request for TCE' form. This form is found on the tribal website under the Department of Commerce tab underneath the Services tab; on the P-drive (so any tribal government employee should be able to print one) and there are forms located at the DOC office and at the main receptionist's desk at the Administration Building.

The RTM then fills out the form completely, signs and dates it, then returns it to the DOC. There, the RTM status is verified, as well as the item(s) being requested for purchase to make sure they fall within the guidelines for exemption under the Tax Agreement.

The DOC will then fill in the appropriate information and process the TCE request. The original goes to the requestor (if they are filing in person). A TCE may be faxed to the vendor. One copy or the original is kept on file for DOC.

When filling out the request for TCE form, please note the following:

- When purchasing a vehicle, the Vehicle Identification Number (VIN) is needed prior to receiving the TCE, along with the Year, Make and Model, as well as the dealership's information (dealership name, address, phone and fax numbers). This same information is needed when purchasing a vehicle from a private seller, if applicable.
- When making affixations to your primary residence and you are doing the work yourself, please make a list of all the materials and supplies needed to complete the job. This will save time and refrain from making several phone calls.
- When purchasing a modular or mobile home, the Mobil or Modular ID Number, Year, Make, Model and dimensions will be needed along with the seller's name, address and telephone number. If it's being purchased from a manufacturer, the same applies in addition to their fax number.
- If you are using a contractor to complete affixations to your primary residence or for new construction, the contractor will have to fill out Form 3772, MI Sales & Use Tax Certificate of Exemption in addition to the TCE issued by the DOC.
- Cost of item(s) being purchased.

Upon submitting the form, a copy of your tribal ID and Michigan Driver's License (both sides if there are any change of address stickers on the back) is required, along with any pertinent documentation such as a signed dealership sales invoice, a written estimate, or title (vehicles, ORVs, mobile/modular homes).

Please remember that DOC has up to 48 hours to process TCEs, and up to 72 hours on holidays/weekends, and they will be processed in the order in which they are received. Office hours are Monday – Friday, 9AM – 5PM. If you plan to purchase a tax-exempt item on the weekend, please make every effort to contact the DOC prior to doing so, so that your paperwork may be completed or so that the department can notify the vendor of your eligibility.

In the event that DOC is out of office, please contact the tribal chair's office for processing.

Megwetch.